

Island of



Guernsey

Ordinance of the States

VI
2006

Made.....	25th January, 2006
Coming into Operation	25th January, 2006

The Income Tax (Guernsey) (Amendment) Law, 2005, (Commencement of Law and Approval of Agreement) Ordinance, 2006

**The Income Tax (Guernsey) (Amendment) Law, 2005
(Commencement of Law and Approval of Agreement)
Ordinance, 2006**

THE STATES, in pursuance of their Resolutions of the 21st June, 2004^a and the 29th June, 2005^b, and in exercise of the powers conferred on them by section 12 of the Income Tax (Guernsey) (Amendment) Law, 2005 and section 75C of the Income Tax (Guernsey) Law, 1975, as amended^c, and all other powers enabling them in that behalf, hereby order:-

Commencement of Law of 2005.

1. The Income Tax (Guernsey) (Amendment) Law, 2005 shall for all purposes come into force on the 25th January, 2006.

Approval of Agreement with USA.

2. The agreement between the States of Guernsey and the government of the United States of America for the exchange of information relating to tax, signed at Washington on the 19th September 2002 and registered by the Royal Court on the 6th June 2005, is, pursuant to section 75C of the Income Tax (Guernsey) Law, 1975, as amended, hereby specified for the purposes of that Law.

Citation.

3. This Ordinance may be cited as the Income Tax (Guernsey) (Amendment) Law, 2005 (Commencement of Law and Approval of Agreement)

^a Billet d'État No. VIII of 2004.

^b Article I of Billet d'État No. VII of 2005.

^c Ordres en Conseil Vol. XXV, p. 124; section 75C was inserted by section 5 of the Income Tax (Guernsey) (Amendment) Law, 2005.

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